

SEC. 1303. *Penalty for Failure to Make Report.*

Penalty for failure to make required reports.

Every register of deeds, auditor, county accountant, supervisor of taxation, assessor, sheriff, Clerk of Superior Court, clerk of board of county commissioners, county commissioners, board of aldermen or other governing body of a city or town, mayor, clerk of city or town, or any other public officer, who shall wilfully fail, refuse, or neglect to perform any duty required, to furnish any report to the State Board of Assessment or Local Government Commission as prescribed in this or the Revenue Act, or who shall wilfully and unlawfully hinder, delay or obstruct said board in the discharge of its duties, shall, for every such failure, neglect, refusal, hindrance or delay, in addition to the other penalties imposed in this and the Revenue Act, pay to the State Board of Assessment or Local Government Commission for the General Fund of the State the sum of one hundred dollars (\$100.00), such sum to be collected by said Board of Local Government Commission. A delay of thirty days to make and furnish any report required or to perform a duty imposed shall be prima facie evidence that such delay was wilful.

ARTICLE XIV

LEVY OF TAXES AND PENALTIES FOR FAILURE TO PAY TAXES

SEC. 1400. *Levy of Taxes.*

Levy of taxes by county commissioners.

The boards of county commissioners of the several counties shall, not later than Wednesday after the third Monday in August, levy such rate of tax for the general county purposes as may be necessary to meet the general expense of the county, not exceeding the legal limitation, and such rates for other purposes as may be authorized by law.

SEC. 1401. *Date as of Which Lien Attaches.*

Lien of taxes attaches as of date of listing.

The lien of taxes levied on property and polls listed pursuant to this Act shall attach to real estate as of the day as of which property is listed, regardless of the time at which liability for the tax may arise or the exact amount thereof be determined.

SEC. 1402. *Levy of Poll Tax.*

Poll tax of \$2.00.

(1) There shall be levied by the board of county commissioners in each county a tax of two dollars (\$2.00) on each taxable poll or male person between the ages of twenty-one and fifty years, and the taxes levied and collected under this section shall be for the benefit of the public school fund and the poor of the county.

Allocation.
Poll tax exemptions.

(2) The board of county commissioners of every county shall have the power to exempt any person from the payment of poll taxes on account of indigency, and when any such person has been once exempted he shall not be required to renew his appli-